

# INTERNAL AUDIT PLAN 2020-21



Review Name	Outline Objective
<b>Adult Social Care</b>	
Mental Health	Following the return to in-house provision, to review reporting arrangements and compliance with legislation/regulations, such as the Care Act, both in terms of types of services provided and staff training and qualifications.
Reablement	A review assess the adequacy of new arrangements to deliver reablement services, including the effectiveness of the rostering system and impact on/alignment with ASC's Visions and Values.
Placements	A review to examine the governance arrangements and internal control processes of the new, central brokerage/placement team to ensure both controls mechanisms and significant risks are identified and addressed.
ASC Operating Model	Provision of advice, support and assurance over proposals for a new Operating Model. Early stages of discussion for a future operating model incorporate significant changes (Mental Health and Reablement) and reduction in vacancies by up to 22%.
Hospital Teams	An examination of controls over the Hospital Teams' approach to step-downs/intermediate care. Also considering whether practices align with council policies and processes.
Social Care Debt	To provide assurance that the new processes for managing social care debt are properly controlled and effective in reducing the overall debt position, in particular with regards to existing debt.
<b>Highways &amp; Transportation</b>	
Brightwells Development	This review will examine the governance arrangements around the Brightwells redevelopment project in Farnham to establish the robustness of decision-making and evaluation processes.
Pavement Horizon	This review will seek to provide assurance that pavement works are carried out in an efficient and effective manner and in line with criteria. It will use data analytics to identify potential distribution patterns requiring further investigation/explanation.
Re-procurement of the Highways contract	A review to provide assurance over the governance, management controls and tendering processes for re-letting of the highways contract.

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<b>Environment</b>	
Waste PFI	To continue to provide assurance and advice on the governance arrangements for the ongoing management of the Waste PFI contract.
Countryside Contract	This review will provide assurance that the newly let countryside contract is operating as expected, including a consideration of governance and performance monitoring arrangements. Where applicable, ensure there are robust controls in place to manage income.
<b>Children's, Families, Life-Long Learning &amp; Culture</b>	
Cyclical Schools Programme	To provide assurance that processes and controls within maintained schools are sufficiently robust to provide the council with understanding and assurance around school financial and non-financial activities. This will involve specific schools-related audit work as well as thematic reviews where appropriate.
ContrOCC	The ContrOCC system supports adults' and children's social care finance teams with the process of managing contracts and budgets, making payments and collecting contributions. This review will provide assurance that the system is operating as expected and contains appropriate internal controls in the post implementation stage.
SEND	This audit will support the ongoing transformation of SEND provision by reviewing key control processes and risks within the service to ensure that any revised delivery methods are effectively governed and appropriately controlled.
EYES (Early Years and Education System)	Liquidlogic has released a product which combines Education Management, Early Years, Social Care and Early Help into one solution. It features a Children's solution on one database with 3 linked modules; Early Years and Education (EYES), Early Help, and Children's Social Care, plus an integrated Adults solution. This review will provide advice, support and assurance as this project evolves to ensure that appropriate controls and safeguards are designed in the processes and are implemented on go-live.
Libraries	This audit will support the ongoing transformation of this front-line activity by reviewing key control processes and risks within the service to ensure that any revised delivery

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	methods are effectively governed and appropriately controlled.
<b>Public Health</b>	
Smoking Cessation Contract	A review contract management and value for money arrangements associated with the Stop Smoking service
<b>Better Care Fund</b>	
Better Care Fund	This time in the annual plan is to allow for audits to be commissioned over specific aspects of both Better Care Fund activity and the integration of adult social care and health. The reviews in this area are to be determined in year following discussions between Internal Audit and Adult Social Care/Clinical Commissioning Groups as arrangements develop and the potential focus of our work becomes clearer.
<b>Finance</b>	
Procure to Pay	To review the processes and key controls relating to the accounts payable system, including those in place for ensuring the accuracy of vendor details, the processing of invoices, goods receipting and promptness of payments.
Order to Cash	To review the processes and key controls relating to the accounts receivable system, including those in place for ensuring the accuracy of customer details, completeness, accuracy and timeliness of invoicing, recording and matching payments to invoices, and debt recovery.
General Ledger	To review the processes and key controls relating to the maintenance and operation of the general ledger, including suspense accounts, reconciliations, journals and year end procedures.
Pension Fund Administration	To review the key controls over the calculation and payment of pensions, transfers to and from the pension fund and the collection and recording of pension contributions (including contributions from other admitted bodies).
Pension Fund Investments	A review to assess the adequacy of the SCC Pension Fund management and governance arrangements. Also, to examine arrangements for obtaining assurance over the adequacy of the control environment of pension fund investment managers and the custodian.
Financial Assessments & Income Collection (ASC)	To review the key controls in place for both the financial assessment process, including the collation and analysis of information from care recipients to ensure correct

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	calculation of contributions occurs in a timely fashion, and a review of the benefit calculation process to ensure correct payments are made.
Revenue Budgetary Control	A review of the council's budget management arrangements, to include an assessment of the extent to which planned savings are being delivered.
Payroll	To review controls in relation to the staff payment system, including those relating to starters, leavers, temporary and permanent payments, variations of pay, and pre-employment checks.
Treasury Management	A review to assess the adequacy of key controls and procedures across the council's Treasury Management arrangements, including cash flow forecasting, segregation of duties, financial investments and use of treasury advisers.
Capital Programme	To review processes and key financial controls across the Council. The review will include capital expenditure monitoring, funding, receipts, borrowing and capital accounting.
Making Tax Digital (phase 2)	A review of the robustness of the preparations made by the council for the second phase of compulsory digital tax-keeping records from HMRC - Making Tax Digital (MTD). Phase 2, which commences from the first VAT return in April 2020, requires fully digital links between the council and HMRC to pass information without human intervention.
Twelve15	A review to assess the governance arrangements and control environment in place within Twelve15 (previously Surrey Commercial Services), with specific focus on providing assurance on the performance and contract management aspects of delivery.
<b>Grant Certification</b>	
Local Transport Capital Block Funding	To provide to the DfT the annual certification for the funding of various highways schemes received in 2019/20, including extra monies obtained for additional winter highway repairs.
Local Transport Revenue Block Funding	To provide to the DfT a certification for the funding of Blue Badge New Criteria Implementation specific grant received in 2019/20.
Bus Subsidy	To provide to the DfT the annual certification for the funding of bus subsidy grant monies received in 2019/20.
Troubled Families	Certification of periodic grant claim returns in-year on behalf of Children's Services to enable the release of funds

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	from the DfE, including confirmation of family's eligibility for inclusion and evidence that outcome plans have been achieved.
Digi-Tourism (EU)	To provide First Level Controller certification for Semesters 4 and 5 of this EU funded project (a grant to develop virtual and augmented reality in tourism).
Urban Links To Landscape (EU)	To provide FLC certification for Semesters 4 and 5 of this EU funded project (a grant to develop influential policy for use of urban fringe land).
IMAGINE (EU)	To provide FLC certification for Semesters 3 and 4 of this EU funded project (research into an Inclusive Market Agriculture Incubator in North-West Europe).
<b>Follow-up audits from 19-20</b>	
Property Asset Management System (PAMS) Income	To follow-up management actions implemented since the original audit, which reported an opinion of Partial Assurance in 2019/20.
Health & Safety	To follow-up management actions implemented since the original audit, which reported an opinion of Partial Assurance in 2019/20.
Officer Code of Conduct	To follow-up management actions implemented since the original audit, which reported an opinion of Partial Assurance in 2019/20.
SFRS Fire Pensions	To follow-up management actions implemented since the original audit, which reported an opinion of Minimal Assurance in 2019/20.
Surveillance Cameras	To follow-up management actions implemented since the original audit, which reported an opinion of Partial Assurance in 2019/20.
<b>Corporate</b>	
Transformation Programme	To continue the programme of audit assurance work to support aspects of the council's Transformation Programme. This work will provide seek to provide assurance over key governance arrangements; over the robustness of business case information; the post-transformation control environment; and that effective risk identification and mitigation measures exist
Risk Management	To review the council's risk management framework to ensure that the council's approach to risk identification, assessment, control and reporting is undertaken consistently and effectively across the organisation.

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Corporate Governance	To provide advice and support to the planned review the council's governance arrangements and Code of Corporate Governance and to provide input into the process of producing the council's Annual Governance Statement.
Contract Management	A review across the council to provide assurance that contract management arrangements are sufficiently robust to ensure that contracts in place are cost effective, provide value for money, achieve the objectives they are designed to deliver, and are managed effectively in line with Procurement Standing Orders and good practice.
Capital Project Management	A review across the council to provide assurance that the management of significant capital projects is sufficiently robust to ensure that objectives are delivered on time and on budget. The review will examine the adequacy and effectiveness of policies and procedures in this area and will seek to examine a sample of projects to confirm arrangements are operating as intended.
Business Continuity	To provide assurance that the arrangements in place in the event of an emergency or otherwise unplanned event are fit for purpose to maintain business continuity across key council services.
<b>ICT Audit</b>	
Departmental ICT Systems	A review of one of the critical systems supported by IT&D operating at the Council, including an assessment of how support is provided, basic security, information assurance and risk management controls, change management and governance /visibility over decision making relating to the use of new or extended technologies.
End-User and Senior Stakeholder Behaviour	To explore end-user and senior stakeholder behaviour in key areas of ICT governance e.g. perception of cyber risk, adherence to ICT guidance and policies provided and evidence of either good or bad practices, and to highlight areas where improvement actions are required.
Data Sharing Arrangements (with other local authorities and health partners)	The audit will review adequacy of the control environment in place to ensure resident and patient information shared between councils and health partners is done so securely and in accordance with the Data Protection Act. This audit will consider the adequacy of the control environment in place to support the formal, system to system integration and informal practitioner to practitioner ways of working.
IT&D Major Projects	This audit will review the effectiveness of the control environment to ensure the overall delivery of a major IT&D

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	project meets the expectations and specification. The audit will consider specifically the controls in place to engage with IT&D to ensure the system meets digital architecture design principles and to ensure cyber and Information Governance considerations are effectively understood and managed.
GCSX Replacement	The audit will seek to provide assurance over the effectiveness of the arrangements for replacing the Government Connect Secure Extranet (GCSX) to ensure that where personal and sensitive data is shared, it is done so securely.
Children's Safeguarding Data Handling	Social workers/safeguarding teams often use video to record interviews and other interactions with children. This audit will seek to ensure there is an appropriate Data Protection Impact Assessment (DPIA) in place and being complied with, appropriate permissions are sought, and data is encrypted in transit and deleted as appropriate.
GDPR follow-up	This audit will follow-up the previous GDPR audit to ensure actions have been implemented as agreed and to identify any further work required to comply with the requirements of the GDPR.
Orbis ICT Cross-authority Working Arrangements	This audit will evaluate the effectiveness of the ICT arrangements in place for supporting the Orbis partnership, specifically concentrating on the arrangements in place to allow and remove access to partners and client networks and will seek to identify any local workarounds, and the risks associated with these.
ERP Support Programme (Digital Insight and Business Programme)	<p>Orbis IA will attend programme board and working group meetings to provide independent advice, support and challenge on risk, control, probity and governance issues.</p> <p>In addition to attendance at programme board and working group meetings, we will identify a number of key focus areas to support the programme. At this early stage this is likely to include, providing assurance over the following key areas:</p> <ul style="list-style-type: none"> <li>• Programme Governance/Risk Management</li> <li>• Business processes (both on and off system)</li> <li>• System security</li> <li>• User access, authentication and authorisations</li> <li>• Testing arrangements</li> <li>• Data cleansing and migration</li> <li>• Interfaces and reconciliation</li> <li>• Disaster recovery and business continuity</li> <li>• Training</li> </ul>

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<b>Service Management &amp; Delivery</b>	
Action Tracking	Ongoing action tracking and reporting of agreed, high risk actions.
Annual Report, Opinion and AGS	Creation of Annual Report and Opinion / Annual Governance Statement.
Audit & Fraud Management	Overall management of all audit and counter fraud activity, including work allocation, work scheduling and Orbis Audit Management meetings.
Audit & Fraud Reporting	Production of periodic reports to management and Audit and Governance Committee covering results of all audit and counter fraud activity.
Audit Committee and member support	Ongoing liaison with members on internal audit matters and attending Audit and Governance Committee meetings and associated pre-meetings.
Client Service Liaison	Liaison with clients & departmental management teams.
Client Support and Advice	Ad hoc advice, guidance and support on risk, internal control and governance matters provided to clients and services across the year.
Orbis Internal Audit Developments	Audit and counter fraud service developments, including quality improvement and ensuring compliance with Public Sector Internal Audit Standards.
Organisational Management Support	Attendance and ongoing support to organisational management meetings, e.g. Financial Management Team (FMT), Risk Governance Group (RGG) etc.
Strategy & Annual Planning	Development and production of the Internal Audit Strategy and Annual Audit Plan, including consultation with management and members.
System Development & Administration	Development and administration of audit and fraud management systems.
<b>Contingencies</b>	
Anti-Fraud and Anti-Corruption	To deliver the 2019/20 Fraud Response Plan for SCC which includes work on fraud awareness, data analytics, cyber fraud, conflicts of interest, excessive personal use of council IT equipment and ad hoc investigations.
Emerging Risks	A contingency budget to allow work to be undertaken on new risks and issues identified by Orbis IA and/or referred by management during the year.
General Contingency	A contingency budget to allow for effective management of the annual programme of work as the year progresses.

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